

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE

TM



COUNTY OF CALAVERAS
COUNTY AGRICULTURAL COMMISSIONER'S OFFICE
PIERCE'S DISEASE CONTROL CONTRACT

AUDIT REPORT #08-067

FOR THE FISCAL PERIOD
JULY 1, 2004 THROUGH JUNE 30, 2007

COUNTY OF CALAVERAS
COUNTY AGRICULTURAL COMMISSIONER'S OFFICE

PIERCE'S DISEASE CONTROL CONTRACT

FOR THE FISCAL PERIOD
JULY 1, 2004 THROUGH JUNE 30, 2007

AUDIT STAFF

Ron Shackelford, CPA
Shakil Anwar, CPA
Cynthia Parsell, CPA

Audit Chief
Assistant Audit Chief
Auditor

AUDIT REPORT NUMBER
08-067

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR’S REPORT	1
CONCLUSION.....	2
DISPOSITION OF AUDIT RESULTS.....	3
REPORT DISTRIBUTION	4



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

Ms. Mary Mutz
Agricultural Commissioner, Director of Weights and Measures
County of Calaveras
891 Mountain Ranch Rd.
San Andreas, CA 95249-9713

INDEPENDENT AUDITOR'S REPORT

The California Department of Food and Agriculture's (CDFA), Pierce's Disease Control Program (PDCP) requested the CDFA Audit Office to perform a contract compliance audit of three contracts with the County of Calaveras (County), County Agricultural Commissioner's Office (CAC). In our audit for the PDCP, we audited contract numbers 04-0386, 05-0379, and 06-0477 for the 2004/2005, 2005/2006 and 2006/2007 fiscal years.

The objectives of the audit were to ensure the CAC complies with the terms and conditions of the contract. We verified the accuracy of the service invoices billed under the contract; identified the basis for discrepancies between the actual charges and billed charges; and provided information to improve the terms and conditions of the contract.

We conducted our audit in accordance with generally accepted government auditing standards for fiscal compliance as issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the billings are supported by the accounting records and are submitted in compliance with the appropriate state and federal requirements and guidelines. An audit includes examining, on a test basis, evidence supporting the amounts included on the billings. An audit also includes assessing the accounting principles used and significant estimates made by management. We limited our test of internal controls and certain general ledger accounts due to our reliance on the unqualified audit report issued by the Independent Auditors.

During our audit of the CAC's compliance with state and federal laws and regulations, we noted no matters that we considered to be reportable conditions. Reportable conditions are considered weaknesses in the County's effort to comply.

for Ron Shackelford, CPA
Chief, Audit Office

January 16, 2008



CONCLUSION

We recommend that the PDCP accept the charges as billed to the program by the County during fiscal year 2004/2005 for contract #04-0386, fiscal year 2005/2006 for contract #05-0379, and fiscal year 2006/2007 for contract #06-477.

DISPOSITION OF AUDIT RESULTS

The findings in this audit report are based on fieldwork that my staff performed between January 14, 2008 and January 16, 2008. My staff met with management on January 16, 2008 to discuss the findings and recommendations, as well as, other issues.

Please respond directly to this office, within 30 days, stating your plans for implementing each recommendation requiring a response from you. The response should indicate how and when the implementation will take place (maximum six-month timetable).

State of California
Department of Food and Agriculture
1220 N Street, Room 344
Sacramento, CA 95814

This audit report is intended solely for the information of the California Department of Food and Agriculture and the County Agricultural Commissioner. However, this report is a matter of public record and its distribution is not limited.

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	Agricultural Commissioner
2	State Coordinator, Pierce's Disease Control Program
1	Liaison, County/State Relations
1	Chief Counsel, CDFA Legal Office
1	Chief, Audit Office